


3.1.1 GFOA DISTINGUISHED BUDGET PRESENTATION AWARD: PERCENTAGE OF CRITERIA RATED AS OUTSTANDING

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	10%	74.1%	63.0%	40.7%	50.6%	29.6%	50.0%	40.7%	50.0%	50.0%	50.0%


Performance Measure Description

- There are many public entities whose budgets satisfy the minimum proficiency criteria and receive the award. To be rated “outstanding” in any one of the four categories is uncommon. To be rated “outstanding” in more than 10% of the criteria is exceptional. The City of Wichita has set its targets reflective of internal goals.
- There are four evaluation categories, with multiple criteria for each category. The categories are: Policy Document, Financial Plan, Operations Guide, and Communications Device.
- There are four possible ratings for each criteria: Outstanding, Proficient, Does Not Satisfy, and Information Not Present. To earn the Award, two of three external, independent reviewers must rate the document as Proficient or better in all four major categories.

Factors Impacting Outcomes

- Budgets are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public sector budgeting. Reviewing is a subjective process; some reviewers are generous in their awarding of high marks, whereas other reviewers are more strict in their responses.
- The 2014-2015 Adopted Budget, 2017-2018 Adopted Budget, and 2019-2020 Adopted Budget were awarded the Special Recognition for Capital and the Special Recognition for Performance Measures.

3.1.2 GENERAL FUND REVENUE PROJECTION ACCURACY

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	100%	97.14%	99.4%	98.3%	99.7%	99.9%	100%	100%	100%	100%	100%




Performance Measure Description

- Revenue projection accuracy is determined by comparing actual revenues to revised budget amounts.
- Effective revenue projection is important to facilitate coherent policy discussion on City fiscal issues.

Factors Impacting Outcomes

- Several revenue items are significantly impacted by weather. In 2015, mild weather conditions led to lower than forecasted franchise fee revenue.

3.1.3 GENERAL FUND REVENUE DIVERSIFICATION

BENCHMARK			2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	<34%	Property Tax	34.5%	33.8%	33.5%	33.5%	33.5%	33.2%	34.8%	34.6%	34.7%
	<20%	Franchise Fees	19.7%	20.2%	20.0%	20.0%	20.0%	19.9%	20.0%	19.7%	19.6%
	<14%	Sales Tax	13.1%	13.1%	12.9%	12.5%	12.4%	12.4%	12.5%	12.4%	12.3%



Performance Measure Description

- Measure is from the 2015 Strategic Implementation Timetable.

Factors Impacting Outcomes

- Property tax collections are a factor of taxable valuation, the General Fund mill levy, and the delinquency rate.
- Franchise fees have increased as a percentage of General Fund revenues following approval of a new franchise agreement with Westar Energy in December 2014.
- Sales tax collections are from the County-wide 1¢ sales tax. The distribution is based on taxing effort and population; the City of Wichita receives approximately 58% of collections. One half of sales tax collections are received by the General Fund.

3.2.1 PAYMENTS PROCESSED BY AUTOMATED CLEARING HOUSE

BENCHMARK			2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	35%	Number of Payments	33.9%	32.4%	33.4%	31.6%	33.8%	30.0%	32.0%	32.0%	32.0%
	74%	Total Amount	67.5%	66.7%	66.6%	74.3%	74.0%	73.9%	75.0%	75.0%	75.0%


Performance Measure Description

- The Automated Clearing House (ACH) Bill-Payment Program enables vendors to receive payments from the City of Wichita electronically by their financial institution which are deposited directly in their bank account.
- Processing payments via ACH increases efficiency, reduces the City's exposure to fraud, and also reduces the costs of issuing payments.

Factors Impacting Outcomes

- The best time to increase the participation rate is to encourage vendors to sign up for ACH when they first register to do business with the City of Wichita.
- Housing Assistance Payments are primarily made by traditional check.
- Unwillingness of vendors to participate due to their lack of technology.

3.2.2 AVERAGE DAYS FROM INVOICE RECEIPT TO PAYMENT

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	<30.0	28.0	28.0	28.0	27.1	26.0	27.0	29.0	27.0	27.0	27.0



Performance Measure Description

- Average number of days needed to pay vendors after invoice have been issued. Net 30 Days is the standard practice for most payments.

Factors Impacting Outcomes

- The payment process is coordinated through multiple levels of approval to ensure compliance and validity.
- The outcome of this metric benefits from an increase of vendors enrolled in the Minority and Emerging Business program; participant's payments are net 10 days, which is less than standard practice.
- Payments for fuel are net 10 days.

3.3.1 DAYS FROM REQUISITION TO PURCHASE ORDER

BENCHMARK			2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	5	Informal Bids	10	10	17	11	10	16	10	10	10
	20	Formal Bids	17	18	21	26	20	21	20	20	20




Performance Measure Description

- This is an output measure of the cycle time for certain types of bids.

Factors Impacting Outcomes

- Informal bids are accepted for purchases below a certain dollar limit, and can usually be processed more quickly than formal bids.

3.3.2 PERCENTAGE OF PURCHASES AWARDED TO MINORITY- AND/OR WOMAN-OWNED BUSINESSES (BY DOLLAR VOLUME)

BENCHMARK			2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	9.0%	Contractor	14.9%	10.8%	11.2%	15.3%	9.5%	16.6%	17.0%	17.0%	17.0%
	3.5%	Subcontractor	2.5%	4.0%	1.5%	1.1%	2.3%	1.4%	2.5%	2.5%	2.5%
	12.5%	Total	17.5%	14.8%	12.7%	16.4%	11.8%	18.0%	19.5%	19.5%	19.5%


Performance Measure Description

- This measure reflects the percentage of purchases from minority- and/or woman-owned businesses. Businesses must register as such with the Purchasing Division in order to be counted in this calculation.
- Prior to 2012, this was an ICMA-CPM measure.

Factors Impacting Outcomes

- The volume of purchases made from minority- and/or woman-owned businesses is likely related to the number of minority- and/or woman-owned businesses operating in the jurisdiction.
- Bids for airport construction were awarded in 2014, which impacted this outcome.
- Continuing efforts in outreach are being made to identify minority owned firms. These firms have been successful in winning construction related bids as the Prime Contractor.

3.3.3 NUMBER OF TRANSACTIONS PER CENTRAL PURCHASING OFFICE FTE

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	5,000	5,230	5,502	5,372	5,106	4,961	5,000	4,866	5,556	5,556	5,556


Performance Measure Description

- Total number of transactions includes purchase orders, contracts for specific goods and services, blanket purchase orders or vendor agreements, and other transactions.

Factors Impacting Outcomes

- The number of central purchasing office transactions may be affected by the degree to which departments conduct their own purchasing via purchasing cards or online transactions.

3.3.4 DOLLAR AMOUNT OF CENTRAL PURCHASING OFFICE PURCHASES PER CENTRAL PURCHASING OFFICE FTE (IN MILLIONS)

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	\$24.07	\$24.54	\$26.99	\$24.89	\$22.09	\$21.87	\$24.44	\$24.04	\$27.78	\$27.78	\$27.78


Performance Measure Description

- This efficiency measure is a calculation of all purchases transacted by the Purchasing Division per actual hours paid.
- Benchmark is set by averaging last five years' data.

Factors Impacting Outcomes

- Significant variation relates to those purchasing offices that handle construction projects.
- Additional variation relates to the degree to which departmental purchases require central purchasing approval.

3.3.5 PERCENTAGE OF PURCHASING CONDUCTED WITH PURCHASING CARDS

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	3.1%	3.9%	3.6%	4.2%	4.8%	5.1%	4.1%	4.4%	4.4%	4.4%	4.4%

Performance Measure Description

- This is a measure of the dollar volume of purchases conducted with purchasing cards.

Factors Impacting Outcomes

- Nearly half of purchases are made with purchasing cards. However, the dollar amounts for transactions are small.
- In 2017, a policy change regarding purchasing cards was instituted, allowing cardholders to use purchasing cards more. This results in larger payments being made to vendors at once, rather than in smaller amounts being broken up in multiple payments, so it could decrease this outcome.

3.3.6 PROPOSALS: AVERAGE NUMBER OF DAYS FROM RFP RESPONSE SUBMITTAL TO AWARD

BENCHMARK		2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	70	70	70	70	81	70	70	70


Performance Measure Description

- This measure is from the 2014 Strategic Implementation Timetable and is based on recommendations from the “City of Wichita Selection Committee Assessment Report” prepared by the Hugo Wall School at WSU in August 2012. A City Council Workshop on the topic was held on March 25, 2014.

Factors Impacting Outcomes

- Factors include the timeliness of approvals, the contract negotiation process, City Council meeting dates, and project management capabilities of the sponsoring department.
- Prior year date was estimated only. The 2018 actual reflects a better tracking of days, but it falls out of the control of the Purchasing Department in regards to the entire evaluation, award, and other timeliness associated with an RFP.

3.4.1 PERCENTAGE OF BI-WEEKLY PAYROLL TRANSACTIONS ISSUED BY DIRECT DEPOSIT

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	100.0%	86.0%	85.9%	87.0%	88.4%	89.5%	90.0%	90.5%	91.0%	95.0%	96.0%


Performance Measure Description

- Employees have the option of having their paycheck deposited directly into their savings or checking account instead of receiving a paper check.

Factors Impacting Outcomes

- Registering employees with direct deposit when they are first hired with the City.
- Marketing the direct deposit program to existing employees.
- Some employees do not have or maintain a savings or checking account.

3.4.2 PERCENTAGE INCREASE IN AMOUNT OF CREDIT CARD PAYMENTS FROM PRIOR YEAR

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	15%	(11.7%)	9.9%	7.0%	1.0%	(9.0%)	0.0%	TBD	0.0%	0.0%	0.0%



Performance Measure Description

- With technology advances, the utilization of credit cards through face-to-face, interactive voice response and web transactions for payments to the City has continually increased, resulting in processing efficiencies.
- For 2012, credit card transactions totaled \$38.8 million, an increase of \$11.7 million (43.3%) from the prior year. This increase is above average and is attributable to the musical *Lion King*.

Factors Impacting Outcomes

- Continued and increased availability for citizens to make payment by credit card or other electronic means.
- Unavailability of internet or processor due to down time.
- There may be event driven anomalies which create spikes in this measure, such as the musical *Lion King* in 2012.
- Most customer transactions can be completed by credit card. Increasing this outcome is a factor of activity levels and attracting customers to pay electronically.
- The building permitting and construction software was transferred to Sedgwick County in 2016. This impacted the outcome for the 2017-2018.
- The water billing system was replaced in 2017, which led to a decrease as customers transitioned to the new system. However, this outcome will stabilize in 2018.

3.4.3 BUSINESS LICENSE APPLICATION PROCESSING

BENCHMARK			2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	10	Average calendar days to process	8.3	7.2	6.6	7.0	TBD	7.0	7.0	TBD
	100%	Percent processed within 30 days	94%	95%	98%	98%	TBD	98%	98%	TBD


Performance Measure Description

- Licensing strives to achieve timely disposition of all business licenses within 30 days of application.
- Business licenses are defined as processed if the application is issued, denied, or withdrawn.

Factors Impacting Outcomes

- Documents required for approval of the business license must be submitted by the applicant prior to license issuance.
- The business must comply with the Uniform Zoning Code and City of Wichita ordinances. Any code violations must be addressed prior to license approval.
- Testing, specific classes and technical certifications may also be required in accordance with City ordinances in order for the license to be approved.

3.4.4 POOLED FUNDS PORTFOLIO EARNINGS AS COMPARED TO 91-DAY T-BILL RATE

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	> 0%	+ 0.13%	+ 0.27%	+ 0.14%	+ 0.11%	- 0.33%	+ 0.15%	TBD	+ 0.15%	+ 0.15%	TBD

Performance Measure Description

- In accordance with the City's Pooled Funds Investment Policy, investment objectives are designed to regularly meet or exceed the established benchmark rate based on the average return on the three-month U.S. Treasury Bill.

Factors Impacting Outcomes

- U.S. Treasury and agency yield curves and market volatility.
- Actions by the Federal Reserve (Federal Open Market Committee, or FOMC) which impact monetary policy, federal funds rates, and other short- and long-term interest rates.
- Availability of funds available for investment combined with matching of investment maturities based on cash flow needs at prevailing market rates.
- Call provisions exercised for callable securities.

3.5.1 OUTSTANDING NET GENERAL OBLIGATION DEBT AS A PERCENTAGE OF ASSESSED VALUE

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
STANDARD & POOR'S	3.7%	2.44%	2.43%	2.35%	1.57%	1.25%	1.28%	1.17%	1.29%	2.12%	2.55%

Performance Measure Description

- Benchmark is based on a 2001 Standard & Poor's study of 41 municipalities with AAA bond ratings.
- The level of outstanding debt as a percentage of assessed valuation is based on currently anticipated debt needs of the 2017-2026 Adopted Capital Improvement Program. The percentage is expected to increase as additional debt financing projects are implemented.
- Net general obligation debt is determined by netting the following from Gross Bonded Debt: Amounts available in Debt Service Fund as well as debt payable from other funding sources, such as Local Sales Tax, Transient Guest Tax, Proprietary Revenues, and Special Assessments.

Factors Impacting Outcomes

- Outcomes for 2018 were impacted by the issuance of less debt than anticipated.

3.5.2 OUTSTANDING GROSS GENERAL OBLIGATION DEBT PER CAPITA

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
STANDARD & POOR'S	\$1,773	\$1,247	\$1,637	\$1,764	\$1,595	\$1,551	\$1,509	\$1,454	\$1,553	\$1,684	\$1,726

Performance Measure Description

- Benchmark is based on a 2001 Standard & Poor's study of 41 municipalities with AAA bond ratings.
- The level of outstanding debt per capita is based on currently anticipated debt needs of the 2017-2026 Adopted Capital Improvement Program.

Factors Impacting Outcomes

- This measure increased in 2014 due to the planned issuance of GO debt for the Airport Terminal project and the ASR project. Both were issued as GO debt, but will be retired with Enterprise Fund revenues.
- This measure increases when the growth of general obligation debt is faster than the population growth.

3.5.3 OUTSTANDING GENERAL OBLIGATION AT-LARGE DEBT SERVICE AS A PERCENTAGE OF DEBT SERVICE

FUND TAXES LEVIED

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
STANDARD & POOR'S	66%	49%	38%	40%	46%	45%	43%	40%	50%	56%	59%


Performance Measure Description

- Performance measure is a function of outstanding General Obligation debt divided by taxes levied by the Debt Service Fund.
- Benchmark is based on a 2001 Standard & Poor's study of 41 municipalities with AAA bond ratings.
- This is a measure of flexibility; if the percentage is lower, there are more future opportunities to initiate projects paid for with bonds.

Factors Impacting Outcomes

- In the past, the City of Wichita's borrowing needs have been lower because more projects were paid for with cash, rather than bonds.
- Mills levied by the Debt Service Fund were lower in 2011 (7.5 mills) and 2012 (7.52 mills). The rate increased for 2013 (8 mills), and 2014–2020 (8.5 mills).
- Anticipated debt issuances will increase, based on programmed CIP improvements.

3.5.4 SPECIAL ASSESSMENT DEBT AS A PERCENTAGE OF GROSS GENERAL OBLIGATION DEBT

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	40.0%	45.1%	40.9%	41.6%	43.7%	51.2%	53.7%	50.5%	47.7%	42.6%	41.8%


Performance Measure Description

- Special Assessment debt is issued for streets and related improvements in new developments.
- Other types of General Obligation debt are at-large debt and revenue-backed debt.
- Revenue-backed GO debt is excluded from this calculation.

Factors Impacting Outcomes

- The percentage of Special Assessment Debt fluctuates based on the amount of Special Assessment Debt issued and the amount of non-Special Assessment debt issued for City of Wichita capital projects.
- This measure decreased because of lower debt issuances for special assessment projects during the economic downturn.
- In the future, GO debt overall is projected to increase more than special assessment debt issuances, which is expected to reduce this ratio.

3.5.5 PAY-AS-YOU-GO FINANCING AS A PERCENTAGE OF DEBT SERVICE FUND ANNUAL REVENUES

BENCHMARK		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	50%	83%	136%	54%	60%	88%	69%	72%	48%	46%


Performance Measure Description

- This measures the amount of debt that is retired with cash as compared to the annual revenue for the Debt Service Fund.
- This measure was added as a result of 2014 strategic planning efforts.
- Projects that are in progress are funded with temporary notes. When projects are closed, the costs are paid with cash or by issuing bonds.

Factors Impacting Outcomes

- The amount of fund balance impacts this outcome. If sufficient fund balance exists to fund projects with cash, this avoids permanent financing costs.
- Increased debt service requirements reduce the ability to retire temporary notes with cash.
- The amount of projects scheduled affects this outcome. If there were fewer projects closed, this could lead to accumulation in the cash balance. If many project were closed in the same year, and cash had been accumulated, that could lead to an outcome that is much higher.

3.6.1 ANNUAL CHANGE IN SSMID REAL ESTATE PROPERTY VALUATION

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	3.0%	(0.1%)	2.6%	1.7%	(0.6%)	0.8%	5.0%	3.1%	(0.9%)	5.5%	2.1%

Performance Measure Description

- This measure excludes two categories: machinery & equipment and assessed utilities.
- The SSMID boundaries are Washington to Arkansas River, Central to Kellogg.
- Funds allocated to the SSMID are used to supplement existing downtown promotion and marketing activities through the Wichita Downtown Development Corporation. Promotion and marketing are designed to spur development and increase property values.

Factors Impacting Outcomes

- Value of property including reappraisals, new construction, and any change in use of the property.
- Tax appeals.

3.7.1 NUMBER OF WORKER DAYS LOST TO INJURY PER FULL TIME EMPLOYEE (FTE)

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
MBP	0.97	0.59	0.47	0.36	0.32	0.62	0.57	0.69	0.54	0.56	0.56


Performance Measure Description

- Includes all employees, civilian and commissioned.
- Lost worker days are defined on the OSHA 300 form. These are days away from work, not days with light duty or restricted days.

Factors Impacting Outcomes

- Some variation may be attributed to differences in the types of operations and hazardous duties undertaken by different jurisdictions.
- Additional variation may be related to differences in policy or statute.

3.7.2 NUMBER OF WORKER DAYS LOST PER CLAIM

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	7.29	5.2	2.3	4.1	4.0	6.1	5.4	5.7	4.5	4.6	4.6


Performance Measure Description

- Lost worker days are defined on the OSHA 300 form. These are days away from work, not days with light duty or restricted days.

Factors Impacting Outcomes

- Days lost per claim can be affected by a large number of claims with no time lost or by individual claims that result in a long-term absence.
- In 2015 and 2016 the severity of injuries increased, which lead to the increase number of days lost per claim.
- Providing light duty work for employees has a impact on this outcome.

3.7.3 RISK MANAGEMENT TRAINING HOURS PER FULL TIME EMPLOYEE (FTE)

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	1.3	2.7	2.3	2.5	2.3	2.1	1.2	1.2	0.2	0.2	0.2


Performance Measure Description

- Only includes training performed by Risk Management staff.
- For each training, the number of training hours is multiplied by the number of employees trained.
- Full Time Employee calculation is based on hours worked, not headcount or authorized positions.

Factors Impacting Outcomes

- Training includes classes or meetings that are focused on occupational safety and health training, limitation of losses or limitation of liability.
- Drop in targets in 2019 and 2020 due to portion of training functions being transferred to Human Resources Training.

3.7.4 EXPENDITURES FOR WORKERS' COMPENSATION

BENCHMARK			2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	\$2.00	Per \$100 S&B	\$1.54	\$1.50	\$1.24	\$1.98	\$1.54	\$1.48	\$1.53	\$1.53	\$1.49
MBP	\$1,657	Per FTE	NA	NA	\$872	\$1,437	\$1,146	\$1,118	\$1,176	\$1,206	\$1,206


Performance Measure Description

- Expenditures for Workers' Compensation costs are compared to expenditures per \$100 of City salaries and benefits costs and FTEs (all hours paid divided by 2,080).
- Workers' Compensation expenditures include actual expenditures due to a claim, including those that were less than the self-insured retention. Costs associated with the workers' compensation program are also included.
- Includes all expenditures during the year, regardless of when the claim was made.

Factors Impacting Outcomes

- The Kansas Workers Compensation Law changed in May of 2011. Changes included increasing maximum permanent partial disability and permanent total awards by \$30,000 and death benefits by \$50,000.
- The Bergstrom v. Spears Manufacturing decision adversely influenced the value of settlements for injuries prior to May 2011. These settlements were mostly paid out in 2012 and 2013.
- Medical inflation and annual state temporary total disability rate increases continue to adversely influence total costs.
- This measure compares workers compensation expenditures to total salaries and benefits paid. Position vacancies, wage increases, and benefits rates impact the outcome.
- In 2017, one large claim resulted in an increase for reported Actual.

3.8.1 PERCENTAGE OF NEW PERIODIC PAYMENT TRANSACTIONS ISSUED BY DIRECT DEPOSIT

BENCHMARK		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	100.0%	96.6%	97.8%	99.3%	98.0%	100.0%	99.0%	TBD	100.0%	100.0%	100.0%



Performance Measure Description

- Retirees have the option of having their pension payment deposited directly into their checking or savings account.

Factors Impacting Outcomes

- Registering retirees with direct deposit when they first retire from the City.
- Marketing the direct deposit program to existing retirees.

3.8.2 WICHITA RETIREMENT SYSTEMS PENSION FUNDED RATIOS

BENCHMARK			2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2018 ACTUAL	2019 TARGET	2020 TARGET	2021 TARGET
	>100.0%	WERS	94.9%	93.8%	92.9%	94.3%	96.5%	90.9%	92.0%	93.0%	94.0%
	>100.0%	PFRS	95.1%	94.7%	94.0%	95.4%	97.5%	90.7%	92.0%	93.0%	94.0%

Performance Measure Description

- The City strives to maintain a funded ratio for each retirement system of at least 100%. The funded ratio is equal to the actuarial value of assets divided by the actuarial liability. It is a long-term measure of the pension system's ability to meet its obligations.

Factors Impacting Outcomes

- Investment income.
- Employee and employer contribution rates.
- System experience, such as retirements and deaths.
- Actuarial assumptions.